

IN THE HIGH COURT OF UTTARANCHAL AT NAINITAL

Reference Application No.04(M/B) of 2003

Deepak Dogra		Petitioner
	Vs.	
Commissioner of Income Tax		
Dehradun and another		Respondent

Sri V. K. Bist, Advocate for the applicant
Sri S.K.Posti, Advocate for the respondent

Coram: Hon. S.H. Kapadia, C.J.
Hon. P.C. Verma, J.

Date: 6.8.2003

PC:-

Rule.

By consent rule is made returnable forthwith. By consent the writ petition taken up for final hearing.

In this matter limited prayer is sought by the petitioner. The petitioner states that by decision dated June 30,1999,the Tribunal had set aside ex parte order of the Commissioner of Income Tax (Appeals) and had directed the CIT(Appeals) to dispose of the mater afresh after giving opportunity to the assessee to be heard. Till date the CIT(Appeals) has not disposed of appeal. In the circumstances, following order is passed:

ORDER

- (a) The assessee will remain present before the CIT(Appeals) on 1.9.2003 at 10 a.m. He will argue the matter either himself or through his Advocate.
- (b) The assessee will remain present with all relevant documents and will not seek any adjournment on any ground.
- (c) If the assessee remains absent, we are directing the CIT(Appeals) to dispose of the appeal on merits ex parte.

The writ petition is accordingly disposed of.

We may mention that we have gone through the record of the case. Prima facie, it appears that the assessee is playing tricks with the department and for this reason we are compelled to fix entire programme regarding disposal of the appeal . Note (a). Leave to amend be carried out during the course of day.

(P.C. Verma, J.) (S.H. Kapadia, C.J.)

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